

**Indiana State Board of Accounts**  
**Local Government Database**  
**Chart of Accounts**

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**ASSETS**

CURRENT ASSETS

CASH

CASH

1 0 1 00

INVESTMENTS

INVESTMENTS

1 0 3 00

RECEIVABLES

TAXES RECEIVABLE

1 0 4 01

GRANTS RECEIVABLE

1 0 4 02

INTEREST RECEIVABLE

1 0 4 03

ACCOUNTS RECEIVABLE, CUSTOMER

1 0 4 04

NOTES RECEIVABLE

1 0 4 05

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES

1 0 4 06

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES

1 0 4 07

ALLOWANCE FOR UNCOLLECTIBLE CUSTOMER

1 0 4 54

ACCOUNTS

OTHER RECEIVABLES

1 0 4 99

OTHER CURRENT ASSETS

SPECIAL DEPOSITS

1 0 9 01

WORKING FUNDS

1 0 9 02

INVENTORY-MATERIALS AND SUPPLIES

1 0 9 03

PREPAID EXPENSE

1 0 9 04

MISC. CURRENT ASSETS

1 0 9 99

DEFERRED DEBITS

OTHER DEFERRED DEBITS

UNAMORTIZED DEBT DISCOUNT AND EXPENSE

1 2 9 01

EXTRAORDINARY PROPERTY LOSSES

1 2 9 02

MISC. DEFERRED DEBITS

1 2 9 99

FIXED ASSETS

UTILITY PLANT

UTILITY PLANT IN SERVICE

1 3 6 01

UTILITY PLANT LEASED TO OTHERS

1 3 6 02

PROPERTY HELD FOR FUTURE USE

1 3 6 03

UTILITY PLANT PURCHASED OR SOLD

1 3 6 04

CONSTRUCTION WORK IN PROGRESS

1 3 6 05

ACCUMULATED DEPRECIATION OF UTIL PLANT IN SERVICE

1 3 6 06

ACCUMULATED AMORTIZATION OF UTIL PLANT IN SERVICE

1 3 6 07

UTILITY PLANT ACQUISITION ADJUSTMENTS

1 3 6 08

ACCUMULATED AMORTIZATION OF U. P. A.

1 3 6 09

ADJUSTMENTS

OTHER PROPERTY AND INVESTMENTS

NONUTILITY PROPERTY

1 3 7 01

ACCUMULATED DEPRECIATION OF NONUTILITY PROPERTY

1 3 7 02

INVESTMENT IN ASSOCIATED COMPANIES

1 3 7 03

UTILITY INVESTMENTS

1 3 7 04

OTHER INVESTMENTS

1 3 7 05

OTHER SPECIAL FUNDS

1 3 7 06

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**LIABILITIES AND  
EQUITY**

CURRENT LIABILITIES

ACCOUNTS PAYABLE

ACCOUNTS PAYABLE

2 0 2 00

SHORT TERM DEBT

SHORT TERM DEBT

2 0 9 00

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NOTES PAYABLE	2	0	9	01
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	2	0	9	02
NOTES PAYABLE TO ASSOCIATED COMPANIES	2	0	9	03
CUSTOMER DEPOSITS	2	0	9	04
ACCRUED TAXES	2	0	9	05
ACCRUED INTEREST	2	0	9	06
MATURED LONG-TERM DEBT	2	0	9	07
MATURED INTEREST	2	0	9	08
MISC. CURRENT LIABILITIES	2	0	9	99
<b><u>BONDS PAYABLE</u></b>				
GENERAL OBLIGATION BONDS				
GENERAL OBLIGATION BONDS	2	2	1	00
POOR RELIEF BONDS				
POOR RELIEF BONDS	2	2	2	00
REVENUE BONDS PAYABLE				
WATER UTILITY BONDS	2	2	3	01
WASTEWATER UTILITY BONDS	2	2	3	02
ELECTRIC UTILITY BONDS	2	2	3	03
GAS UTILITY BONDS	2	2	3	04
TRANSIT SYSTEM BONDS	2	2	3	05
MORTGAGE REVENUE BONDS	2	2	3	06
INDUSTRIAL REVENUE BONDS	2	2	3	07
OTHER REVENUE BONDS	2	2	3	99
<b><u>OTHER LONG TERM LIABILITIES</u></b>				
LONG TERM LEASES				
LONG TERM LEASES	2	3	1	00
FIRE EQUIPMENT LOANS				
FIRE EQUIPMENT LOANS	2	3	2	00
OTHER LONG TERM DEBT				
ADVANCES FROM ASSOCIATED COMPANIES	2	3	9	01
OTHER LONG TERM DEBT	2	3	9	99
<b><u>DEFERRED CREDITS</u></b>				
OTHER DEFERRED CREDITS				
UNAMORTIZED PREMIUM ON DEBT	2	5	9	01
ADVANCES FOR CONSTRUCTION	2	5	9	02
OTHER DEFERRED CREDITS	2	5	9	99
<b><u>EQUITY AND OTHER CREDITS</u></b>				
CONTRIBUTED CAPITAL				
CONTRIBUTIONS IN AID OF CONSTRUCTION	2	6	2	01
ACCUM. AMORTIZ. OF CONTRIB. IN AID OF CONSTRUCTION	2	6	2	02
OTHER CONTRIBUTED CAPITAL	2	6	2	99
OPERATING RESERVES				
PROPERTY INSURANCE RESERVE	2	6	5	01
INJURIES AND DAMAGES RESERVE	2	6	5	02
PENSIONS AND BENEFITS RESERVE	2	6	5	03
MISC. OPERATING RESERVES	2	6	5	99
EQUITY				
RETAINED EARNINGS	2	6	9	01
<b>REVENUES</b>				
<b><u>TAXES</u></b>				
GENERAL PROPERTY TAXES				
0100 GENERAL PROPERTY TAXES	3	1	1	00
OTHER TAXES				
0201 FINANCIAL INSTITUTION TAX	3	1	2	01
0202 AUTO AND AIRCRAFT EXCISE TAX	3	1	2	02

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0203	CERTIFIED SHARES (LOCAL OPTION TAX)	3	1	2	03
0204	PROPERTY TAX REPLACEMENT CREDIT (LOCAL OPTION TAX)	3	1	2	04
0212	COUNTY OPTION INCOME TAX	3	1	2	05
0206	AUTO EXCISE SURTAX	3	1	2	06
0207	WHEEL TAX	3	1	2	07
1301	IN LIEU OF TAX-HOUSING AUTHORITY	3	1	2	08
0208	HOTEL/MOTEL TAX	3	1	2	09
0209	FOOD AND BEVERAGE TAX	3	1	2	10
0213	COUNTY ECONOMIC DEVELOPMENT INCOME TAX	3	1	2	12
0214	BOAT AND TRAILER EXCISE TAX	3	1	2	13
	COUNTY ADJUSTED GROSS INCOME TAX	3	1	2	14
0217	COMMERCIAL VEHICLE EXCISE TAX	3	1	2	15
0200	OTHER TAXES	3	1	2	99

**LICENSES AND PERMITS**

**BUSINESS LICENSES AND PERMITS**

	AMUSEMENT PARK LICENSES	3	2	1	01
	AUCTIONEER LICENSES	3	2	1	02
	BICYCLE LICENSES	3	2	1	03
	BOWLING ALLEY LICENSES	3	2	1	04
	DANCE HALL LICENSES	3	2	1	05
3101	DOG TAX LICENSES	3	2	1	06
	ELECTRICIAN LICENSES	3	2	1	07
	JUNK DEALER LICENSES	3	2	1	08
	PARKING LOT LICENSES	3	2	1	09
	PAWNBROKER LICENSES	3	2	1	10
	PEDDLER LICENSES	3	2	1	11
	PLUMBER LICENSES	3	2	1	12
	POOL HALL LICENSES	3	2	1	13
	RESTAURANT LICENSES	3	2	1	14
	SKATING RINK LICENSES	3	2	1	15
	TAXI LICENSES	3	2	1	16
	THEATER LICENSES	3	2	1	17
2505	COUNTY HEALTH DEPARTMENT	3	2	1	19

**NONBUSINESS LICENSES AND PERMITS**

3201	BUILDING AND PLANNING PERMITS	3	2	2	01
	DEMOLITION PERMITS	3	2	2	02
	ELECTRICAL PERMITS	3	2	2	03
	MOVING PERMITS	3	2	2	04
	PLUMBING PERMITS	3	2	2	05
	SIGN PERMITS	3	2	2	06
3202	STREET AND CURB CUT PERMITS	3	2	2	07
3203	GUN PERMITS	3	2	2	08
3150	WATERCRAFT REGISTRATION/TITLE	3	2	2	09

**INTERGOVERNMENTAL REVENUES**

**FEDERAL GOVERNMENT GRANTS**

	FED. GRANTS-GENERAL GOVERNMENT	3	3	1	01
	FED. GRANTS-PUBLIC SAFETY	3	3	1	02
1106	FED. GRANTS-HIGHWAY AND STREETS	3	3	1	03
	FED. GRANTS-SANITATION	3	3	1	04
1101	FED. GRANTS-HEALTH	3	3	1	05
	FED. GRANTS-WELFARE	3	3	1	06
1112	FED. GRANTS-PARK AND RECREATION	3	3	1	07
1103	FED. GRANTS-CONSERVATION OF NATURAL RESOURCES	3	3	1	08
1104	FED. GRANTS-URBAN DEVELOPMENT AND ASSISTANCE	3	3	1	09
1105	FED. GRANTS-ECONOMIC DEVELOPMENT AND ASSISTANCE	3	3	1	10
1102	FED. GRANTS-TRANSPORTATION	3	3	1	11
1108	FED. GRANTS-WATER AND SEWER	3	3	1	12
1120	FED. GRANTS-IV-D PROGRAM	3	3	1	13
1127	FED. GRANTS-WELFARE-SHARE CHILD SUPPORT IV-D	3	3	1	14

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1130	FED. GRANTS-CHILD WELFARE IV-D	3	3	1	15
1135	FED. GRANTS-FOSTER CARE ASSISTANCE	3	3	1	16
1136	FED. GRANTS-ADOPTION ASSISTANCE	3	3	1	17
1113	FED. GRANTS-FOOD STAMPS	3	3	1	18
1118	FED. GRANTS-DISASTER GRANTS	3	3	1	19
1122	FED. GRANTS-CARE OF FEDERAL PRISONERS	3	3	1	20
1132	FED. GRANTS-TITLE XX ADM REIMBURSEMENT	3	3	1	21
1131	FED. GRANTS-PERSONAL SERVICES AND RETIREMENT	3	3	1	22
1123	FED. GRANTS-WORK RELEASE	3	3	1	23
1140	FED. GRANTS-TRANSITIONAL CHILD CARE	3	3	1	24
1141	FED. GRANTS-REGULAR CHILD CARE	3	3	1	25
1121	FED. GRANTS-CIVIL DEFENSE-FEDERAL MATCHING FUNDS	3	3	1	26
1124	FED. GRANTS-FLOOD CONTROL	3	3	1	27
1201	FED. GRANTS-FEDERAL REVENUE SHARING	3	3	1	28
1107	FED. GRANTS-HOUSING AND RENEWAL	3	3	1	29
1109	FED. GRANTS- COMMUNITY DEVELOPMENT	3	3	1	30
1110	FED. GRANTS-JOBS-DEPT. OF LABOR	3	3	1	31
1111	FED. GRANTS-SOCIAL PROGRAMS (HHS)	3	3	1	32
1117	FED. GRANTS-CETA	3	3	1	33
1119	FED. GRANTS-TITLE XX	3	3	1	34
1126	FED. GRANTS-AFDC	3	3	1	35
1125	FED. GRANTS-PUBLIC WORKS EMPLOYMENT ACT	3	3	1	36
1128	FED. GRANTS-BURIAL DECEASED AFDC RECIPIENT	3	3	1	37
1129	FED. GRANTS-TITLE XX GROUP AND RESIDENTIAL	3	3	1	38
1134	FED. GRANTS-OTHER FED. ADM REIMBURSEMENT	3	3	1	39
1137	FED. GRANTS-ADM FOR ALLOW AFDC	3	3	1	40
1139	FED. GRANTS-ADC FOR UNEMPLOYED PARENTS	3	3	1	41
1423	FED. GRANTS-LSTA GRANTS	3	3	1	42
1115	FEDERAL GRANTS-OTHER	3	3	1	99
<b>FEDERAL SHARED REVENUES</b>					
	ENTITLEMENTS	3	3	2	01
1116	SPECIAL FEDERAL DISTRIBUTION	3	3	2	02
<b>STATE GOVERNMENT GRANTS</b>					
	STATE GRANTS-GENERAL GOVERNMENT	3	3	4	01
	STATE GRANTS-PUBLIC SAFETY	3	3	4	02
1407	STATE GRANTS-HIGHWAYS AND STREETS	3	3	4	03
	STATE GRANTS-SANITATION	3	3	4	04
1401	STATE GRANTS-HEALTH	3	3	4	05
1406	STATE GRANTS-WELFARE	3	3	4	06
	STATE GRANTS-CULTURE AND RECREATION	3	3	4	07
1403	STATE GRANTS-CONSERVATION OF NATURAL RESOURCES	3	3	4	08
1404	STATE GRANTS-URBAN DEVELOPMENT AND ASSISTANCE	3	3	4	09
1405	STATE GRANTS-ECONOMIC DEVELOPMENT AND ASSISTANCE	3	3	4	10
1402	STATE GRANTS-TRANSPORTATION	3	3	4	11
	STATE GRANTS-WATER	3	3	4	12
	STATE GRANTS-INDUSTRIAL DEVELOPMENT	3	3	4	13
1410	STATE GRANTS-PARKS	3	3	4	14
1421	STATE GRANTS-DEPARTMENT OF COMMERCE GRANTS	3	3	4	15
	STATE GRANTS-SPECIAL STATE	3	3	4	16
1408	STATE GRANTS-JOBS-IOOD	3	3	4	17
1409	STATE GRANTS-SOCIAL PROGS-COMMUNITY SERVICE	3	3	4	18
1411	STATE GRANTS-EPA-HEALTH	3	3	4	19
1419	LIBRARY OPERATING GRANT	3	3	4	20
1420	LIBRARY CAPITAL GRANT	3	3	4	21
1425	STATEWIDE LIBRARY CARD PROGRAM	3	3	4	22
1412	STATE GRANTS-OTHER	3	3	4	99
<b>STATE SHARED REVENUES</b>					
1501	LIQUOR EXCISE TAX DISTRIBUTION	3	3	5	01
1502	LIQUOR GALLONAGE TAX DISTRIBUTION	3	3	5	02
1503	CIGARETTE TAX DISTR-GENERAL FUND	3	3	5	03
1504	CIGARETTE TAX DISTR-CCI FUND	3	3	5	04

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1505	CIGARETTE TAX DISTR-FIRE PENSION FUND	3	3	5	05
1506	CIGARETTE TAX DISTR-POLICE PENSION FUND	3	3	5	06
1416	MOTOR VEHICLE HIGHWAY DISTRIBUTION	3	3	5	07
1417	LOCAL ROAD AND STREET DISTRIBUTION	3	3	5	08
1510	INHERITANCE TAX/COUNTY SHARE	3	3	5	09
1511	INTANGIBLES TAX/COUNTY SHARE	3	3	5	10
1512	SURPLUS STATE DOG FUND	3	3	5	11
2116	GROSS TAX ON REAL ESTATE	3	3	5	12
1514	SPECIAL STATE DISTRIBUTION	3	3	5	13
1509	ALCOHOL TAX TO POLICE PENSION	3	3	5	14
1515	SPECIAL STATE LIBRARY DISTRIBUTION	3	3	5	15
1516	HIGHWAY/STREET ENGINEER SALARY	3	3	5	16
1414	BOARD OF EDUCATION-TUITION SUPPORT	3	3	5	20
<b>OTHER LOCAL UNITS</b>					
1513	SPECIAL JUDGES	3	3	7	01
1413	CHANGE OF VENUE	3	3	7	02
1418	LIBRARY SERVICE AUTHORITY	3	3	7	05
1424	TOWNSHIP CONTRACTS (LIBRARIES)	3	3	7	06
2713	COUNTY SHARE OF REPAYMENTS	3	3	7	07
2716	COUNTY CONTRACTUAL LIBRARY	3	3	7	08
1601	LOCAL GOVERNMENT GRANT-OTHER	3	3	7	99
<b>OTHER INTERGOVERNMENTAL</b>					
	INTERGOVERNMENTAL REVENUE, OTHER	3	3	9	99
<b><u>CHARGES FOR SERVICES</u></b>					
<b>GENERAL GOVERNMENT</b>					
2101	PLANNING COMMISSION CHARGES	3	4	1	01
2102	BUILDING DEPARTMENT CHARGES	3	4	1	02
2103	COPIES OF PUBLIC RECORDS	3	4	1	03
2104	SALE OF MAPS AND PUBLICATIONS	3	4	1	04
2112	COUNTY EXTENSION AGENT	3	4	1	05
2115	DATA PROCESSING	3	4	1	06
2106	COUNTY TREASURER-DEMAND FEES	3	4	1	07
2107	COUNTY TREASURER-TAX SALE COSTS	3	4	1	08
2108	COUNTY RECORDER	3	4	1	09
2111	COUNTY AUDITOR	3	4	1	10
2110	COUNTY SURVEYOR	3	4	1	11
2105	ELECTION RECEIPTS	3	4	1	12
2113	COUNTY SERVICES	3	4	1	13
2114	COURT HOUSE	3	4	1	14
2706	CITY/TOWN SERVICES	3	4	1	15
2717	COPY MACHINE CHARGES	3	4	1	16
<b>PUBLIC SAFETY</b>					
2201	ACCIDENT REPORT COPIES	3	4	2	01
2202	GUN PERMIT APPLICATIONS	3	4	2	02
2203	TRAFFIC SIGNAL MAINTENANCE	3	4	2	03
2204	BURGLARY ALARM CHARGES	3	4	2	04
2205	FIRE INSPECTION	3	4	2	05
2206	FIRE PROTECTION CONTRACTS	3	4	2	06
2211	FIRE PROTECTION SERVICE FEES	3	4	2	07
2109	COUNTY SHERIFF	3	4	2	08
2210	PROSECUTING ATTORNEY	3	4	2	09
2209	PROBATION	3	4	2	10
	911 TELEPHONE SERVICE	3	4	2	11
2207	FIRE REPORTS	3	4	2	12
2208	POLICE REPORTS	3	4	2	13
<b>HIGHWAYS AND STREETS</b>					
2301	PARKING METER RECEIPTS	3	4	3	01
2302	PARKING SPACE RENTAL	3	4	3	02
2303	STREET LIGHTING	3	4	3	03
	PARKING METER FINES AND PENALTIES	3	4	3	04
	MOWING WEEDS	3	4	3	05
2304	SWEEPING STREETS	3	4	3	06

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**SANITATION**

2401	SEWAGE FEES	3	4	4	01
2402	GARBAGE AND TRASH COLLECTION FEES	3	4	4	02
2403	SANITARY LANDFILL	3	4	4	03
6413	RECYCLING FEES	3	4	4	04
2043	COMPOSTING FEES	3	4	4	05
	TIPPING FEES	3	4	4	06

**HEALTH**

2501	DOG POUND FEES	3	4	5	01
2502	VITAL STATISTICS	3	4	5	02
2503	HEALTH INSPECTION FEES	3	4	5	03
2504	EMERGENCY MEDICAL SERVICE FEES	3	4	5	04
2510	HEALTH SERVICES	3	4	5	05
2508	COUNTY HOME-CARE OF RESIDENTS	3	4	5	06
2506	HEALTH NURSE	3	4	5	10
2507	HOSPITAL RECEIPTS	3	4	5	11

**CULTURE AND RECREATION**

2601	PARK RECEIPTS	3	4	7	01
2602	SWIMMING POOL RECEIPTS	3	4	7	02
2603	GOLF COURSE RECEIPTS	3	4	7	03
2604	CONCESSION STANDS	3	4	7	04
2605	LEASE OF COLISEUM	3	4	7	05

**UTILITY OPERATING**

	UNMETERED REVENUE	3	4	8	01
	METERED-RESIDENTIAL	3	4	8	02
	METERED-COMMERICAL	3	4	8	03
	METERED-INDUSTRIAL	3	4	8	04
	METERED-OTHER	3	4	8	05
	FIRE PROTECTION (HYDRANT RENTAL)	3	4	8	06
	RESIDENTIAL SALES	3	4	8	07
	COMMERCIAL AND INDUSTRIAL SALES	3	4	8	08
	PUBLIC STREET AND HIGHWAY LIGHTING	3	4	8	09
	FLAT RATE REVENUE	3	4	8	10
	MEASURED-RESIDENTIAL	3	4	8	11
	MEASURED-COMMERCIAL	3	4	8	12
	MEASURED-OTHER	3	4	8	13
	FORFEITED DISCOUNTS (PENALTIES)	3	4	8	14
	SALES TO IRRIGATION CUSTOMERS	3	4	8	15
	SALES FOR RESALE	3	4	8	16
	REVENUES FROM OTHER SYSTEMS	3	4	8	17
	GUARANTEED REVENUES	3	4	8	18
	OTHER SALES TO PUBLIC AUTHORITIES	3	4	8	19
	INTERDEPARTMENTAL SALES	3	4	8	20
	MISC. SERVICE REVENUES	3	4	8	21
	RENTS FROM UTILITY PROPERTY	3	4	8	22
	INTERDEPARTMENTAL RENTS	3	4	8	23
	SALE OF SLUDGE	3	4	8	24
	FLAT RATE REUSE REVENUES	3	4	8	30
	MEASURED REUSE REVENUES-RESIDENTIAL	3	4	8	31
	MEASURED REUSE REVENUES-COMMERCIAL	3	4	8	32
	MEASURED REUSE REVENUES-OTHER	3	4	8	33
	MEASURED REUSE REVENUES FROM OTHER SYSTEMS	3	4	8	34
	OTHER UTILITY OPERATING REVENUE	3	4	8	99

**OTHER CHARGES AND SERVICES**

2701	SALE OF CEMETERY LOTS	3	4	9	01
2704	AIRPORT RECEIPTS	3	4	9	02
2705	CONTRACTUAL SERVICES	3	4	9	03
2715	IN LIEU OF TAXES-MUNICIPAL UTILITIES	3	4	9	04
2708	FEDERAL REIMBURSEMENTS FOR SERVICES	3	4	9	05
2709	STATE REIMBURSEMENTS FOR SERVICES	3	4	9	06
2710	COUNTY REIMBURSEMENT FOR SERVICES	3	4	9	07
	OPENING AND CLOSING GRAVES	3	4	9	08
2509	COUNTY HOME-OTHER REVENUE	3	4	9	09

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2703	CEMETERY RECEIPTS	3	4	9	10
3102	CABLE TV RECEIPTS	3	4	9	11
2707	CHARGES FOR SERVICES-OTHER	3	4	9	99
<u>FINES, FORFEITURES AND FEES</u>					
FINES					
	INFRACTIONS	3	5	1	01
4104	ORDINANCE VIOLATIONS	3	5	1	02
4100	FINES AND FEES-OTHER	3	5	1	99
FORFEITS					
4200	BOND FORFEITURES	3	5	2	01
COURT FEES					
4101	COURT COSTS	3	5	3	01
4103	CLERK OF CIRCUIT COURT	3	5	3	02
4102	COURT RECEIPTS	3	5	3	03
<u>MISCELLANEOUS REVENUE</u>					
INTEREST ON INVESTMENTS					
6100	INTEREST ON INVESTMENTS	3	6	1	00
RENTAL OF PROPERTY					
6200	RENTAL OF PROPERTY	3	6	2	00
CABLE TV FRANCHISE					
	CABLE TV FRANCHISE	3	6	4	00
CONTRIBUTIONS AND DONATIONS					
6400	CONTRIBUTIONS AND DONATIONS	3	6	7	00
REPAIR OF DAMAGES					
2722	REPAIR OF DAMAGES	3	6	8	00
MISCELLANEOUS REVENUE-OTHER					
6500	MISCELLANEOUS REVENUE-OTHER	3	6	9	00
7200	ADJUSTMENT	3	6	9	01
0210	UNCLAIMED SURPLUS TAX	3	6	9	02
0211	UNCLAIMED TAX SALE SURPLUS	3	6	9	03
	YOUTH DETENTION REVENUE	3	6	9	04
<u>SPECIAL ASSESSMENTS</u>					
SPECIAL ASSESSMENTS					
6301	BARRETT LAW	3	7	1	01
6302	GENERAL IMPROVEMENT FUND	3	7	1	02
6300	SPECIAL ASSESSMENTS-OTHER	3	7	1	03
<u>OTHER FINANCING SOURCES</u>					
INTERFUND OPERATING TRANSFERS					
5201	TRANSFER FROM PARKING METER FUND	3	9	1	01
5202	TRANSFER FROM CCI FUND	3	9	1	02
5203	TRANSFER FROM DORMANT FUND	3	9	1	03
5207	TRANSFER FROM LIBRARY OPERATING FUND	3	9	1	04
5204	TRANSFER PER BOND ORDINANCE	3	9	1	05
5206	TRANSFER OF FUNDS-OTHER	3	9	1	99
PROCEEDS OF FIXED ASSET DISPOSITION					
5101	SALE OF GENERAL FIXED ASSETS	3	9	2	01
5103	INSURANCE REIMBURSEMENTS	3	9	2	02
5104	DAMAGE REIMBURSEMENTS-OTHER	3	9	2	03
PROCEEDS FROM LONG-TERM DEBT					
5303	RECEIPTS FROM SALE OF BONDS	3	9	3	01
5302	PREMIUM ON BONDS SOLD	3	9	3	02
TEMPORARY LOANS					
5401	TEMPORARY LOAN	3	9	4	00
SALE OF INVESTMENTS					
5500	SALE OF INVESTMENTS	3	9	5	00
REFUNDS					

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5601	TAX REFUNDS	3	9	6	01
5600	REFUNDS-OTHER	3	9	6	99
<b>REIMBURSEMENTS</b>					
2712	COUNTY WELFARE REIMBURSEMENT	3	9	7	01
2714	PERF AND OASI REIMBURSEMENTS	3	9	7	02
2711	REIMBURSEMENTS-OTHER	3	9	7	99
<b>REPAYMENTS</b>					
5208	REPAYMENT/POOR RELIEF ADVANCES	3	9	8	01
5400	REPAYMENT OF LOANS TO OTHER FUNDS	3	9	8	02
<b>OTHER</b>					
1422	PLAC CARD SALES	3	9	9	01
	OTHER FINANCING SOURCES	3	9	9	99

**EXPENDITURES**

UTILITY OPERATING EXPENSES

**SALARIES AND WAGES**

	METER READING LABOR	4	1	1	01
0000	ACCOUNTING AND COLLECTION LABOR	4	1	1	02
	SUPERVISION AND LABOR	4	1	1	03
	SUPERVISION AND ENGINEERING	4	1	1	04
	SALARIES AND WAGES-EMPLOYEES	4	1	1	05
	SALARIES AND WAGES-OFFICERS, DIRECTORS	4	1	1	06
	ADMINISTRATIVE AND GENERAL SALARIES	4	1	1	07
	CUSTOMER RECORDS AND COLLECTION	4	1	1	08

**EMPLOYEE BENEFITS**

	EMPLOYEE PENSIONS AND BENEFITS	4	1	2	00
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**SUPPLIES AND OTHER EXPENSES**

	OFFICE SUPPLIES	4	1	3	01
	PURCHASED WATER	4	1	3	02
	PURCHASED WASTEWATER TREATMENT	4	1	3	03
	SUPPLIES AND EXPENSE	4	1	3	04
	PLANT REPAIRS	4	1	3	05
	SLUDGE REMOVAL EXPENSE	4	1	3	06
	PURCHASED POWER	4	1	3	07
	FUEL FOR POWER PRODUCTION	4	1	3	08
	CHEMICALS	4	1	3	09
	MATERIALS AND SUPPLIES	4	1	3	10
	PURCHASED GAS	4	1	3	11
	ELECTRIC EXPENSE	4	1	3	12
	GENERATION EXPENSE	4	1	3	13
	MAINTENANCE	4	1	3	20
	STREET LIGHTING AND SIGNAL SYSTEMS	4	1	3	24
	METERS	4	1	3	25
	CUSTOMER INSTALLATIONS	4	1	3	26
	LOAD DISPATCHING	4	1	3	27
	STATION EXPENSE	4	1	3	28
	OVERHEAD LINES	4	1	3	29
	REPAIRS	4	1	3	33
	UNDERGROUND LINES	4	1	3	34

**CONTRACTUAL SERVICES**

	CONTRACTUAL SERVICES-ENGINEERING	4	1	4	01
	CONTRACTUAL SERVICES-ACCOUNTING	4	1	4	02
	CONTRACTUAL SERVICES-LEGAL	4	1	4	03
	CONTRACTUAL SERVICES-MANAGEMENT FEES	4	1	4	04
	CONTRACTUAL SERVICES-BILLING	4	1	4	05
	CONTRACTUAL SERVICES-PROFESSIONAL	4	1	4	06
	CONTRACTUAL SERVICES-TESTING	4	1	4	07
	CONTRACTUAL SERVICES-OTHER	4	1	4	08

**TRANSPORTATION**

	TRANSPORTATION EXPENSE	4	1	5	00
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**INSURANCE**

	INSURANCE-VEHICLE	4	1	6	01
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**Indiana State Board of Accounts**  
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	INSURANCE-GENERAL LIABILITY	4	1	6	02
	INSURANCE-WORKMANS COMP	4	1	6	03
	INSURANCE-OTHER	4	1	6	04
RENTS					
	RENTS	4	1	7	00
	RENTAL OF BULDING/REAL PROPERTY	4	1	7	01
	RENTAL OF EQUIPMENT	4	1	7	02
OTHER OPERATING EXPENSES					
	REGULATORY COMMISSION EXP-AMORT OF RATE CASE EXP	4	1	9	01
	REGULATORY COMMISSION EXPENSE-OTHER	4	1	9	02
	WATER RESOURCE CONSERVATION EXPENSE	4	1	9	03
	UNCOLLECTIBLE ACCOUNTS	4	1	9	17
	BAD DEBT EXPENSE	4	1	9	19
	TAXES	4	1	9	21
	PAYMENT IN LIEU OF TAXES	4	1	9	22
	DEPRECIATION AND AMORTIZATION	4	1	9	25
	SALES EXPENSES	4	1	9	31
	STORAGE	4	1	9	32
	MISCELLANEOUS	4	1	9	99
<u>UTILITY NONOPERATING EXPENSES</u>					
INTERFUND OPERATING TRANSFERS					
	TRANSFERS PER BOND ORDINANCE	4	2	2	01
	TRANSFER OF FUNDS-OTHER	4	2	2	99
OTHER NONOPERATING EXPENSES					
	BONDS RETIRED (PRINCIPAL ONLY)	4	2	9	01
	TEMPORARY LOANS (PRINCIPAL ONLY)	4	2	9	02
	INTEREST PAID ON BONDS AND LOANS	4	2	9	03
	PURCHASE OF INVESTMENTS	4	2	9	04
	REFUNDS	4	2	9	05
	OTHER DISBURSEMENTS	4	2	9	99